

RESEARCH IN ACCOUNTING REGULATION

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for regulation regulatory models and markets Development of Accounting and Auditing Systems in China Xu-Dong Ji, 2017-10-05 This title was first published in 2001 In 1979 China opened the door to the West and implemented a series of economic reforms that led the accounting system to depart from the Soviet model This book investigates the development of Chinese accounting in a broad social economic and cultural environment and analyzes the environmental influences on the development of accounting in China Including the latest accounting systems which have to date received little scholarly attention this cutting edge analysis makes a worthy addition to a growing area of research **International Financial Reporting Standards Implementation** Mohammad Nurunnabi, 2021-08-23 Contributions to International Accounting aims to address a vital gap in research by focusing on providing relevant and timely studies on International Financial Reporting Standards implementation for local and international policymakers **Resistance to Changes in Financial Reporting Standards** Edel Lemus, 2016-08-17 This book investigates current resistance to the ongoing change from US Generally Accepted Accounting Principles GAAP to International Financial Reporting Standards IFRS 138 countries have thus far adopted IFRS as a singular accounting language while the Securities and Exchange Commission SEC the Financial Accounting Standard Board FASB and the International Accounting Standard Board IASB have determined that IFRS should be adopted optionally in the United States by 2016 The book shows that IFRS should act as a singular accounting language which will promote high transparency and a better economic position in the world financial market **Publications** United States. National Bureau of Standards, 1978 Catalog of Federal Domestic Assistance , 1983 Identifies and describes specific government assistance opportunities such as loans grants counseling and procurement contracts available under many agencies and programs Energy Abstracts for Policy Analysis , 1986 **Catalogue of the Public Documents of the ... Congress and of All Departments of the Government of the United States for the Period from ... to ...** United States. Superintendent of Documents, 1896 The Role of the State and Accounting Transparency Mohammad Nurunnabi, 2016-03-17 Dr Mohammad Nurunnabi examines the factors that affect the implementation of International Financial Reporting Standards IFRS in developing countries and answers these specific research questions What is the relative impact of accounting regulatory frameworks and politico institutional factors on the implementation of IFRS in developing countries How do cultural factors affect said implementation How does a study of implementing IFRS help to build an understanding of a theory of the role of the state in accounting change in developing countries This follows a mixed methodology approach in which interviews are conducted IFRS related enforcement documents and annual reports are evaluated More than 138 countries have adopted IFRS yet the International Accounting Standards Board IASB does not provide an implementation index Financial reporting varies by country even within the area of the world that has apparently adopted IFRS and Nurunnabi offers an important viewpoint that considers the issues of IFRS implementation from various perspectives This is an invaluable resource for Undergraduate Masters and PhD students policy makers at local regional and

international level namely the IASB World Bank IMF practitioners and users giving them the necessary insight into the financial reporting environment and the state's attitude towards accounting transparency Most importantly this book contributes to military and democratic political regimes and the Max Weberian view of the theory of the role of the state's attitude towards accounting transparency

Accounting Theory Harry I. Wolk, James L. Dodd, John J. Rozycki, 2016-06-04

This updated Ninth Edition of Accounting Theory Conceptual Issues in a Political and Economic Environment continues to be one of the most relevant and comprehensive texts on accounting theory Authors Harry I Wolk James L Dodd John J Rozycki provide a critical overview of accounting as a whole as well as touch on the financial issues in economic and political contexts providing readers with an applied understanding of how current United States accounting standards were derived and where we might be headed in the future Readers will find learning tools such as questions cases problems and writing assignments to solidify their understanding of accounting theory and gain new insights into this evolving field

Program Manager, 1990

Technological Horizons of Decarbonization Based on Environmental Innovations Elena G. Popkova, 2025-08-02 This book highlights the technological horizons of decarbonization in the digital economy based on environmental innovations It reveals the advantages of digital technologies and innovations for decarbonization and identifies the industry features of decarbonization based on digital technologies and innovations The book describes in detail and discusses the international experience of decarbonization of the economy with the use of digital technologies and innovations A set of authors recommendations has been developed to unlock the potential of decarbonization based on digital technologies and innovations Applied solutions for the use of digital technologies and innovations in the interests of decarbonization have also been proposed

Economics and Political Implications of International Financial Reporting Standards Uchenna, Efobi, Nnadi, Matthias, Tanna, Sailesh, Iyoha, Francis, 2016-03-08 International Financial Reporting Standards IFRS are internationally recognized financial reporting guidelines regulated by the International Accounting Standards Board IASB to ensure that uniformity exists in the global financial system In addition to regulating financial reporting the adoption of IFRS has been shown to impact the flow of foreign capital and trade Economics and Political Implications of International Financial Reporting Standards focuses on the consequences and determinants of the adoption of the International Financial Reporting Standard IFRS which has remained a top issue in International Accounting This timely publication brings to the forefront issues related to the political and economic influences and impacts of IFRS in addition to providing a platform for further research in this area Policy makers academics researchers graduate level students and professionals across the fields of management economics finance international relations and political science will find this publication pertinent to furthering their understanding of financial reporting at the global level

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fragmentary consideration of risks in the existing literature through their comprehensive coverage and the establishment of their interconnections from the perspective of sustainable development The novelty of this book is that it provides a comprehensive accounting of socio economic development risks in the Decade of Action as well as a rethinking of these risks from a sustainable development perspective The book also opens up the possibility of the most comprehensive and effective risk management in support of sustainable development The practical relevance of the book stems from the fact that it describes and discusses practical experience in detail and accompanies the theoretical material with numerous case studies including cases and frameworks with extensive coverage of international best practices The book is intended for scholars for whom the book forms a systemic scientific view of the risks of socio economic development arising in the Decade of Action as well as the prospects for risk management in support of sustainable development The book is also of interest to practitioners for whom it offers practical advice on risk management at all levels of the economy for sustainable development Many examples from different countries make the book attractive to a wide international audience The book is of particular interest to readers from Russia **The Europa World Year Book 2003** Europa Publications,2003 First published in 2003

Routledge is an imprint of Taylor Francis an informa company The Journal of Accounting Case Research ,1995

Australian National Bibliography ,1978 Catalog of National Bureau of Standards Publications, 1966-1976: Key word index United States. National Bureau of Standards. Technical Information and Publications Division,1978 Financial Accounting and Equity Markets Philip Brown,2013-06-19 Philip Brown is one of the most admired and respected accounting academics alive today He was a pioneer in capital markets research in accounting and his 1968 article co authored with Ray Ball An Empirical Evaluation of Accounting Income Numbers arguably had a greater impact on the course of accounting research directly and indirectly than any other article during the second half of the twentieth century Since that time his innovative research has focused on issues that bridge accounting and finance including the relationships between net profit reports and the stock market the long run performance of acquiring firms statutory sanctions and voluntary corporate disclosure and the politics and future of national accounting standards to name a few This volume brings together the greatest hits of Brown s career including several articles that were published in out of the way places for easier use by students and researchers in the field With a foreword written by Stephen A Zeff and an introduction that discusses the evolution of Brown s research interests and explains the context for each of the essays included in the volume this book offers the reader a unique look inside this remarkable 50 year career

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